



SUPPLEMENT TO THE VOTES AND PROCEEDINGS

Tuesday 31 October 2017

REPORT STAGE PROCEEDINGS

FINANCE BILL, AS AMENDED

GLOSSARY

This document shows the fate of each clause, schedule, amendment and new clause.

The following terms are used:

Agreed to: agreed without a vote.

Agreed to on division: agreed following a vote.

Negatived: rejected without a vote.

Negatived on division: rejected following a vote.

Not called: debated in a group of amendments, but not put to a decision.

Not moved: not debated or put to a decision.

Question proposed: debate underway but not concluded.

Withdrawn after debate: moved and debated but then withdrawn, so not put to a decision.

Not selected: not chosen for debate by the Speaker.

NEW CLAUSES, NEW SCHEDULES AND AMENDMENTS RELATING TO DEEMING INDIVIDUALS TO BE DOMICILED IN THE UNITED KINGDOM OR TO SETTLEMENTS WITH A SETTLOR DOMICILED OUTSIDE THE UNITED KINGDOM AT ANY TIME

Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Peter Dowd
Jonathan Reynolds
Anneliese Dodds

Negatived on division NC1

To move the following Clause—

“Deemed domicile: review of protection of overseas trusts

- (1) Within fifteen months of the passing of this Act, the Commissioners for Her Majesty’s Revenue and Customs shall complete a review about the operation of the provisions for the protection of overseas trusts in relation to deemed domicile.

Finance Bill, *continued*

- (2) The review shall in particular consider—
- (a) the effects of those provisions on the Exchequer,
 - (b) the behavioural effects of those provisions, and
 - (c) the effects on the matters specified in paragraphs (a) and (b) if those provisions were repealed.
- (3) For the purposes of this section, “the provisions for the protection of overseas trusts” means the provisions inserted 18 to 38 and 40 of Schedule 8 to this Act.
- (4) The Chancellor of the Exchequer shall lay a report of the review under this section before the House of Commons within three months of its completion.”

Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Peter Dowd
Jonathan Reynolds
Anneliese Dodds

Schedule 8, page 501, line 25, leave out paragraphs 18 to 40

Not selected 4

Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Peter Dowd
Jonathan Reynolds
Anneliese Dodds

Schedule 8, page 501, line 28, leave out “D” and insert “E”

Not selected 5

Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Peter Dowd
Jonathan Reynolds
Anneliese Dodds

Schedule 8, page 502, line 14, at end insert—

- “(8A) Condition E is that the settlor registers the source of the property or income on a public register in a manner prescribed by regulations.
- (8B) The Treasury shall by regulations prescribe the manner for public registration of the source of property or income for the purposes of subsection (8A).
- (8C) A statutory instrument containing regulations under subsection (8B) may not be made unless a draft of it has been laid before, and approved by a resolution of, the House of Commons.”

Not selected 6

Chancellor of the Exchequer

Schedule 8, page 521, line 18, leave out “or” and insert “and”

Agreed to 17

Finance Bill, continued

NEW CLAUSES, NEW SCHEDULES AND AMENDMENTS RELATING TO THE TAX TREATMENT OF PAYMENTS OR BENEFITS RECEIVED IN CONNECTION WITH THE TERMINATION OF AN EMPLOYMENT OR A CHANGE IN THE DUTIES IN, OR EARNINGS FROM, AN EMPLOYMENT

Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Peter Dowd
Jonathan Reynolds
Anneliese Dodds

Negated on division 1

Clause 5, page 14, line 15, leave out “different” and insert “higher”

Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Peter Dowd
Jonathan Reynolds
Anneliese Dodds

Not called 2

Clause 5, page 14, leave out lines 20 to 23

Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Peter Dowd
Jonathan Reynolds
Anneliese Dodds

Not called 3

Clause 5, page 14, leave out lines 27 and 28 and insert—

“(2) “Injury” in subsection (1) includes—

- (a) psychiatric injury, and
- (b) injured feelings.”

NEW CLAUSES, NEW SCHEDULES AND AMENDMENTS RELATING TO DIGITAL REPORTING AND RECORD-KEEPING; REMAINING NEW CLAUSES, NEW SCHEDULES, AMENDMENTS TO REMAINING CLAUSES AND SCHEDULES AND REMAINING PROCEEDINGS ON CONSIDERATION

NEW CLAUSES, NEW SCHEDULES AND AMENDMENTS RELATING TO DIGITAL REPORTING AND RECORD-KEEPING

Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Peter Dowd
Jonathan Reynolds
Anneliese Dodds

Withdrawn after debate 7

Clause 60, page 78, line 19, after “day”, insert “no earlier than 1 January 2022”

Finance Bill, *continued*

Jeremy Corbyn
 John McDonnell
 Mr Nicholas Brown
 Peter Dowd
 Jonathan Reynolds
 Anneliese Dodds

Not called 8

Clause 60, page 78, line 20, at end insert—

“(4A) No regulations may be made under subsection (4) until 90 days after the Chancellor of the Exchequer has laid a report before the House of Commons which sets out—

- (a) the steps which HMRC has undertaken to establish that suitable software is available;
- (b) the results of the testing by HMRC and others of that software, and
- (c) the reasons why mandatory use of the software is in the interest of HMRC and taxpayers.”

Jeremy Corbyn
 John McDonnell
 Mr Nicholas Brown
 Peter Dowd
 Jonathan Reynolds
 Anneliese Dodds

Not called 9

Clause 61, page 78, line 34, after “day” insert “no earlier than 1 January 2022”

Jeremy Corbyn
 John McDonnell
 Mr Nicholas Brown
 Peter Dowd
 Jonathan Reynolds
 Anneliese Dodds

Not called 10

Clause 62, page 79, line 12, at end insert—

“(5A) No regulations may be made under sub-paragraph (5) on a day prior to 1 January 2022.”

Jeremy Corbyn
 John McDonnell
 Mr Nicholas Brown
 Peter Dowd
 Jonathan Reynolds
 Anneliese Dodds

Negated on division 11

Clause 62, page 79, line 19, at end insert—

Finance Bill, continued

“(6A) Regulations under sub-paragraph (5) may not impose mandatory requirements for businesses to generate quarterly updates.”

REMAINING NEW CLAUSES, NEW SCHEDULES AND AMENDMENTS TO REMAINING CLAUSES AND SCHEDULES; REMAINING PROCEEDINGS ON CONSIDERATION

Stella Creasy
 Sir Peter Bottomley
 Ms Angela Eagle
 Mike Gapes
 Julie Elliott
 Ian Murray

Phil Wilson
 John Woodcock
 Vernon Coaker
 Liz Kendall
 Rachel Reeves
 Peter Kyle
 Mr Adrian Bailey

Alison McGovern
 Stephen Kinnock
 David Hanson
 Heidi Alexander
 Luciana Berger
 Ruth Smeeth
 Toby Perkins

Wes Streeting
 Angela Smith
 Gareth Snell
 Neil Coyle
 Ann Coffey
 Chuka Umunna

Negated on division **NC2**

To move the following Clause—

“Taxation of chargeable gains: review of treatment of commercial property held by persons with foreign domicile

- (1) The Taxation of Chargeable Gains Act 1992 is amended as follows.
- (2) After section 14 (non-resident groups of companies), insert—

“Review of treatment of commercial property held by persons with foreign domicile

- (1) Within three months of the passing of the Finance (No. 2) Act 2017, the Commissioners for Her Majesty’s Revenue and Customs shall complete a review about the taxation of chargeable gains held by persons with foreign domicile.
 - (2) The review shall consider in particular the implications if the treatment of commercial property were to be the same as the treatment of residential property under section 4BB(2).
 - (3) The Chancellor of the Exchequer shall lay a report of the review under this section before the House of Commons within three months of its completion.””
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Finance Bill, continued

Jeremy Corbyn
 John McDonnell
 Mr Nicholas Brown
 Peter Dowd
 Jonathan Reynolds
 Anneliese Dodds

Not called NC3

To move the following Clause—

“Income provided through third parties: review of effects generally and in relation to sports image rights

- (1) The Chancellor of the Exchequer shall, no later than 21 July 2019, undertake a review of the effects of the changes made in relation to income provided through third parties.
- (2) The review under subsection (1) shall consider in particular the effects in relation to sports image rights.
- (3) The Chancellor of the Exchequer shall lay before the House of Commons a report of the review under this section no later than 15 October 2019.
- (4) In this section—
 - “the changes made in relation to income provided through third parties” means the provisions of sections 34 and 35 of and Schedule 11 to this Act,
 - “sports image rights” means the rights or purported rights, whether or not protected or capable of protection under any relevant laws, associated with the identity or activities of a person where those rights or purported rights are associated with their participation or former participation in a sport.”

Jeremy Corbyn
 John McDonnell
 Mr Nicholas Brown
 Peter Dowd
 Jonathan Reynolds
 Anneliese Dodds

Not called NC4

To move the following Clause—

“Impact analyses of provisions of this Act

- (1) The Chancellor of the Exchequer must review the impact of the provisions of this Act in accordance with this section and lay a report of that review before the House of Commons within six months of the passing of this Act.
- (2) A review under this section must consider—
 - (a) the impact of those provisions on households at different levels of income,
 - (b) the impact of those provisions on people with protected characteristics (within the meaning of the Equality Act 2010), and
 - (c) the impact of those provisions on different parts of the United Kingdom and different regions of England.
- (3) In this section—
 - “parts of the United Kingdom” means—

Finance Bill, continued

- (a) England,
 - (b) Scotland,
 - (c) Wales, and
 - (d) Northern Ireland;
- “regions of England” has the same meaning as that used by the Office for National Statistics.”

Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Peter Dowd
Jonathan Reynolds
Anneliese Dodds

Not called NC5

To move the following Clause—

“Review of the conditions of registration for third country goods fulfilment businesses and traders using their services

- (1) Within six months of the passing of this Act, the Chancellor of the Exchequer shall complete a review of the conditions of registration for third country goods fulfilment businesses and the traders using their services.
- (2) The review shall consider in particular—
 - (a) an automatic joint and several liability for VAT between registered fulfilment businesses and the traders using their services, and
 - (b) a requirement that registered fulfilment businesses should charge VAT to customers on behalf of traders using their services.
- (3) The Chancellor of the Exchequer shall lay a report of the review under this section before the House of Commons within one month of its completion.”

Chancellor of the Exchequer

Schedule 2, page 121, line 40, leave out “on the last day of the tax year” and insert “at the end time” *Agreed to* 12

Chancellor of the Exchequer

Schedule 2, page 121, line 41, leave out “on that day” and insert “at the end time” *Agreed to* 13

Chancellor of the Exchequer

Schedule 2, page 122, leave out line 13 and insert “at the end time,” *Agreed to* 14

Chancellor of the Exchequer

Schedule 2, page 122, line 21, leave out from “if” to end of line 22 and insert “—
(a) it is involved in the property business at the end time, or” *Agreed to* 15

Finance Bill, continued

- (b) although it is not involved in the business at the end time—
 - (i) it was last involved in the business at an earlier time in the tax year, and
 - (ii) the person carrying on the business holds the property throughout the period beginning with that earlier time and ending with the end time.”

Chancellor of the Exchequer

Agreed to **16**

Schedule 2, page 122, line 32, at end insert—

- “() The “end time” is—
 - (a) the time immediately before the end of the tax year, or
 - (b) if in the tax year the person carrying on the business permanently ceases to carry it on, the time immediately before the person permanently ceases to carry on the business.”

Bill read the third time, and passed.
